
TAX

MISSION

The Tax Department consists of three (3) organizations: Assessor, Collection, and Revaluation.

The mission of the Tax Assessor's Office is to correctly and timely assess and bill property for Ad Valorem taxation along with developing an appraisal and mapping system that allows the public simple access accurately.

The mission of the Tax Collector's Office is to collect and account for all taxes, assessments and fees levied by Durham County, Durham City and a portion of Chapel Hill, along with providing Durham citizens courteous, timely and efficient service.

PROGRAM DESCRIPTION

The Assessor functions include Land Records, GIS, Appraisal, Business/Personal Property and Registered Motor Vehicles.

The Land Records division is responsible for maintaining records of real estate properties, parcel boundaries and other associated data. This section reviews all plats prior to being recorded with the Register of Deeds and maintains the cadastral layer of the GIS. The Appraisal section is responsible for appraising all commercial and residential property. The Business /Personal Property Section is responsible for listing and assessing business and personal property. The Motor Vehicle section is responsible for listing and assessing registered vehicles in Durham County.

The Durham County/City Tax Collector is responsible for collecting and recording the collection of all property taxes levied annually by the Board of County Commissioners and City Council. This includes taxes levied on real property, business personal property, and motor vehicles. The Tax Collector is also responsible for collecting privilege license taxes, fire and special district taxes, special assessments for water, sewer and street improvements, hotel/motel occupancy taxes, parking fees, County user fees, and animal fees. NC State Statutes give the Tax Collector authority to collect delinquent taxes by foreclosure on real property, to garnish wages, to place attachments against personal property and to advertise tax liens.

The Revaluation Section performs reappraisals of approximately 90,000 parcels of property.

2002-03 ACCOMPLISHMENTS

- Implemented the On-line Business Listing Program, automated business listing extension program, Desk Audit Program (with automation used for notification process), and phase I of taxpayer portal program that stores information on system versus paper copy
- Redesigned Collection notices.
- Assigned position to process levy's for taxes, which collected over \$1.4 million dollars for calendar year of 2002.
- Completed online payment processing
- Enhanced the One Tax Software package, reducing manual processing and utilizing automation.
- Began utilization of the NC Debt Setoff Program
- Installed new collection counter to address security concerns
- Implemented a balancing system to insure accuracy and efficiency with posting of funds and preparation of the deposit.

2003-04 OBJECTIVES

- Continue to bring on new construction in a timely manner.
- Increase business listings and personal property listings.
- Cleanup database for preparation of shorter revaluation cycles.
- Continue digital imaging of all new construction.
- Increase the current collection rate.
- Increase prior year collections.
- Address security concerns.
- Continue certification efforts for staff members.
- Continue Customer Service Training.
- Hold Foreclosure sales monthly.
- Participate in the Debt Set-Off Program.
- Convert of Bank Routing Numbers into one tax .